

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

Case No.: AC-2011-21

EDDY JOHN SECCO
9881 Irvine Center Drive, Suite 200
Irvine, CA 92618-4307
California Public Accountant License
No. 83513

Respondent.

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy of the Department of Consumer Affairs, as its Decision in the above-entitled matter.

This Decision shall become effective on March 3, 2012

It is so ORDERED on February 2, 2012.



For The CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

1 KAMALA D. HARRIS
Attorney General of California
2 JAMES M. LEDAKIS
Supervising Deputy Attorney General
3 CARL W. SONNE
Deputy Attorney General
4 State Bar No. 116253
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Attorneys for Complainant

8
9 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. AC-2011-21

12 **EDDY JOHN SECCO**
13 **9881 Irvine Center Drive, Suite 200**
14 **Irvine, CA 92618-4307**

15 **Certified Public Accountant**
16 **Certificate No. 83513**

STIPULATED SETTLEMENT AND
DISCIPLINARY ORDER

Respondent.

17
18 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-
19 entitled proceedings that the following matters are true:

20 **PARTIES**

21 1. Patti Bowers (Complainant) is the Executive Officer of the California Board of
22 Accountancy. She brought this action solely in her official capacity and is represented in this
23 matter by Kamala D. Harris, Attorney General of the State of California, by Carl W. Sonne,
24 Deputy Attorney General.

25 2. Respondent Eddy John Secco (Respondent) is represented in this proceeding by
26 attorney Daniel S. Agle, whose address is: 501 West Broadway, Suite 600
27 San Diego, CA 92101-3584.
28

3. On or about July 2, 2002, the California Board of Accountancy issued Certified Public Accountant Certificate No. 83513 to Eddy John Secco (Respondent). The Certified Public Accountant Certificate was in full force and effect at all times relevant to the charges brought in Accusation No. AC-2011-21 and will expire on June 30, 2013, unless renewed.

JURISDICTION

4. Accusation No. AC-2011-21 was filed before the California Board of Accountancy (CBA), Department of Consumer Affairs, and is currently pending against Respondent. The Accusation and all other statutorily required documents were properly served on Respondent on November 9, 2011. Respondent timely filed his Notice of Defense contesting the Accusation.

A copy of Accusation No. AC-2011-21 is attached as Exhibit A and incorporated herein by reference.

ADVISEMENT AND WAIVERS

5. Respondent has carefully read, fully discussed with counsel, and understands the charges and allegations in Accusation No. AC-2011-21. Respondent has also carefully read, fully discussed with counsel, and understands the effects of this Stipulated Settlement and Disciplinary Order.

6. Respondent is fully aware of his legal rights in this matter, including the right to a hearing on the charges and allegations in the Accusation; the right to be represented by counsel at his own expense; the right to confront and cross-examine the witnesses against him; the right to present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration and court review of an adverse decision; and all other rights accorded by the California Administrative Procedure Act and other applicable laws.

7. Respondent voluntarily, knowingly, and intelligently waives and gives up each and every right set forth above.

CULPABILITY

8. Respondent admits the truth of each and every charge and allegation in Accusation No. AC-2011-21.

9. Respondent agrees that his Certified Public Accountant Certificate is subject to discipline and he agrees to be bound by the CBA's probationary terms as set forth in the Disciplinary Order below.

RESERVATION

10. The admissions made by Respondent herein are only for the purposes of this proceeding, or any other proceedings in which the California Board of Accountancy or other professional licensing agency is involved, and shall not be admissible in any other criminal or civil proceeding.

CONTINGENCY

11. This stipulation shall be subject to approval by the California Board of Accountancy. Respondent understands and agrees that counsel for Complainant and the staff of the California Board of Accountancy may communicate directly with the CBA regarding this stipulation and settlement, without notice to or participation by Respondent or his counsel. By signing the stipulation, Respondent understands and agrees that he may not withdraw his agreement or seek to rescind the stipulation prior to the time the CBA considers and acts upon it. If the CBA fails to adopt this stipulation as its Decision and Order, the Stipulated Settlement and Disciplinary Order shall be of no force or effect, except for this paragraph, it shall be inadmissible in any legal action between the parties, and the CBA shall not be disqualified from further action by having considered this matter.

12. The parties understand and agree that facsimile copies of this Stipulated Settlement and Disciplinary Order, including facsimile signatures thereto, shall have the same force and effect as the originals.

13. This Stipulated Settlement and Disciplinary Order is intended by the parties to be an integrated writing representing the complete, final, and exclusive embodiment of their agreement. It supersedes any and all prior or contemporaneous agreements, understandings, discussions, negotiations, and commitments (written or oral). This Stipulated Settlement and Disciplinary Order may not be altered, amended, modified, supplemented, or otherwise changed except by a writing executed by an authorized representative of each of the parties.

14. In consideration of the foregoing admissions and stipulations, the parties agree that the CBA may, without further notice or formal proceeding, issue and enter the following Disciplinary Order:

DISCIPLINARY ORDER

IT IS HEREBY ORDERED that Certified Public Accountant Certificate No. 83513 issued to Respondent Eddy John Secco (Respondent) is revoked. However, the revocation is stayed and Respondent is placed on probation for three (3) years on the following terms and conditions.

1. **Obey All Laws.** Respondent shall obey all federal, California, other states' and local laws, including those rules relating to the practice of public accountancy in California.

2. **Submit Written Reports.** Respondent shall submit, within ten (10) days of completion of the quarter, written reports to the CBA on a form obtained from the CBA. The Respondent shall submit, under penalty of perjury, such other written reports, declarations, and verification of actions as are required. These declarations shall contain statements relative to Respondent's compliance with all the terms and conditions of probation. Respondent shall immediately execute all release of information forms as may be required by the CBA or its representatives.

3. **Personal Appearances.** Respondent shall, during the period of probation, appear in person at interviews/meetings as directed by the CBA or its designated representatives, provided such notification is accomplished in a timely manner.

4. **Comply With Probation.** Respondent shall fully comply with the terms and conditions of the probation imposed by the CBA and shall cooperate fully with representatives of the Board of Accountancy in its monitoring and investigation of the Respondent's compliance with probation terms and conditions.

5. **Practice Investigation.** Respondent shall be subject to, and shall permit, practice investigation of the Respondent's professional practice. Such a practice investigation shall be conducted by representatives of the CBA, provided notification of such review is accomplished in a timely manner.

6. **Comply With Citations.** Respondent shall comply with all final orders resulting

1 from citations issued by the Board of Accountancy.

2 **7. Tolling of Probation For Out-of-State Residence/Practice.** In the event
3 Respondent should leave California to reside or practice outside this state, Respondent must
4 notify the CBA in writing of the dates of departure and return. Periods of non-California
5 residency or practice outside the state shall not apply to reduction of the probationary period, or
6 of any suspension. No obligation imposed herein, including requirements to file written reports,
7 reimburse the CBA costs, or make restitution to consumers, shall be suspended or otherwise
8 affected by such periods of out-of-state residency or practice except at the written direction of the
9 CBA.

10 **8. Violation of Probation.** If Respondent violates probation in any respect, the CBA,
11 after giving Respondent notice and an opportunity to be heard, may revoke probation and carry
12 out the disciplinary order that was stayed. If an accusation or a petition to revoke probation is
13 filed against Respondent during probation, the CBA shall have continuing jurisdiction until the
14 matter is final, and the period of probation shall be extended until the matter is final.

15 **9. Completion of Probation.** Upon successful completion of probation, Respondent's
16 license will be fully restored.

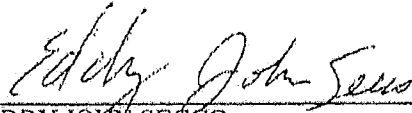
17 **10. Continuing Education Courses.** Respondent shall complete and provide proper
18 documentation of twenty-four (24) hours of professional education courses within 18 months of
19 the Effective Date of this Order. This shall be in addition to continuing education requirements
20 for relicensing.

21 **11. Cost Reimbursement.** Respondent shall reimburse the CBA \$10,000.00 for its
22 investigation and prosecution costs. The payment shall be made by a payment plan comprised of
23 ten (10) quarterly payments, with the first payment due no later than within 10 days of March 31,
24 2012, and subsequent payments due no later than quarterly thereafter, provided that the final
25 payment shall be made no later than six months before probation is scheduled to terminate.
26 Nothing herein shall preclude the Respondent from pre-paying these costs to the CBA.

1 ACCEPTANCE

2 I have carefully read the above Stipulated Settlement and Disciplinary Order and have fully
3 discussed it with my attorney, Daniel S. Agle. I understand the stipulation and the effect it will
4 have on my Certified Public Accountant Certificate. I enter into this Stipulated Settlement and
5 Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the
6 Decision and Order of the California Board of Accountancy.

7
8 DATED: 12/21/2011


9 EDDY JOHN SECCO
Respondent

10 I have read and fully discussed with Respondent Eddy John Secco the terms and conditions
11 and other matters contained in the above Stipulated Settlement and Disciplinary Order. I approve
12 its form and content.

13 DATED: 12/21/2011


14 Daniel S. Agle
Attorney for Respondent


15
16 ENDORSEMENT

17 The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully
18 submitted for consideration by the California Board of Accountancy of the Department of
19 Consumer Affairs.

20
21 Dated: 12-21-2011

Respectfully submitted,

22 KAMALA D. HARRIS
Attorney General of California
23 JAMES M. LEDAKIS
Supervising Deputy Attorney General


24
25 CARL W. SONNE
26 Deputy Attorney General
27 Attorneys for Complainant

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Exhibit A

Accusation No. AC-2011-21

1 KAMALA D. HARRIS
Attorney General of California
2 JAMES M. LEDAKIS
Supervising Deputy Attorney General
3 CARL W. SONNE
Deputy Attorney General
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10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. AC-2011-21

12 **EDDY JOHN SECCO**
13 **9881 Irvine Center Drive, Suite 200**
14 **Irvine, CA 92618-4307**

A C C U S A T I O N

15 **Certified Public Accountant Certificate No.**
16 **83513**

Respondent.

17
18 Complainant alleges:

19 **PARTIES**

- 20 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as
21 the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.
22 2. On or about July 2, 2002, the California Board of Accountancy issued Certified
23 Public Accountant Certificate Number 83513 to Eddy John Secco (Respondent). The Certified
24 Public Accountant Certificate was in full force and effect at all times relevant to the charges
25 brought herein and will expire on June 30, 2013, unless renewed.
26
27
28

JURISDICTION

3. This Accusation is brought before the California Board of Accountancy (CBA), Department of Consumer Affairs, under the authority of the following laws. All section references are to the Business and Professions Code unless otherwise indicated.

4. Section 5100 states:

After notice and hearing the board may revoke, suspend, or refuse to renew any permit or certificate granted under Article 4 (commencing with Section 5070) and Article 5 (commencing with Section 5080), or may censure the holder of that permit or certificate for unprofessional conduct that includes, but is not limited to, one or any combination of the following causes:

....
(c) Dishonesty, fraud, gross negligence, or repeated negligent acts committed in the same or different engagements, for the same or different clients, or any combination of engagements or clients, each resulting in a violation of applicable professional standards that indicate a lack of competency in the practice of public accountancy or in the performance of the bookkeeping operations described in Section 5052.

5. Section 5062 states that a "licensee shall issue a report which conforms to professional standards upon completion of a compilation, review or audit of financial statements.

6. Section 5107(a) of the Code states:

The executive officer of the board may request the administrative law judge, as part of the proposed decision in a disciplinary proceeding, to direct any holder of a permit or certificate found to have committed a violation or violations of this chapter to pay to the board all reasonable costs of investigation and prosecution of the case, including, but not limited to, attorneys' fees. The board shall not recover costs incurred at the administrative hearing.

7. Section 5109 of the Code states:

The expiration, cancellation, forfeiture, or suspension of a license, practice privilege, or other authority to practice public accountancy by operation of law or by order or decision of the board or a court of law, or the voluntary surrender of a license by a licensee shall not deprive the board of jurisdiction to commence or proceed with any investigation of or action or disciplinary proceeding against the licensee, or to render a decision suspending or revoking the license.

REGULATIONS

8. Title 16, California Code of Regulations, section 58 (Board Rule 58) provides that "licensees engaged in the practice of public accountancy shall comply with all applicable professional standards, including but not limited to generally accepted accounting principles and generally accepted auditing standards."

PROFESSIONAL STANDARDS

9. Professional standards¹ of practice pertinent to this Accusation for a financial statement compilation, include, without limitation, *Generally Accepted Accounting Principles*² (GAAP) applicable to the performance of a compilation, and *Statements on Standards for Accounting and Review Services* (SSARS) issued by the American Institute of Certified Public Accountants. The SSARS standards of practice (denoted with "AR") pertinent to this Accusation and the engagements at issue include, without limitation, the following SSARS Nos. 1 and 8 standards:

a. AR 100.01 states in part:

The accountant should not submit unaudited financial statements of a nonissuer to his or her client or a third party unless, as a minimum, he or she complies with the provisions of this section applicable to a compilation engagement.

a. Compilation of financial statements. If the accountant performs a compilation, a communication to management is required. The type of communication depends on the following.

1. If the accountant is engaged to report on compiled financial statements or submits financial statements to a client that are or reasonably might be expected to be used by a third party, see paragraphs .13 - .23 for reporting requirements.

¹ All references herein to standards and other authoritative literature are to the versions in effect at the time the compilations were performed.

² "Generally Accepted Accounting Principles" (GAAP) are the basic postulates and broad principles of accounting pertaining to business enterprises. These principles establish guidelines for measuring, recording, and classifying the transactions of a business entity. "Generally Accepted Auditing Standards" (GAAS) are the standards prescribed for the conduct of auditors in the performance of an examination of management's financial statements. See *SEC v. Arthur Young & Co.*, 590 F.2d 785, 788 nn. 2 & 4 (9th Cir. 1979).

2. If the accountant submits financial statements to a client that are not reasonably expected to be used by a third party, see paragraphs .24 - .27 for required communications to management.

b. AR 100.04 states in part:

Certain terms are defined for purposes of this Section as follows.

Submission of financial statements. Presenting to a client or third parties financial statements that the accountant has prepared either manually or through the use of computer software.

...
Financial statement. A presentation of financial data, including accompanying notes, derived from accounting records and intended to communicate an entity's economic resources or obligations at a point in time, or the changes therein for a period of time, in accordance with generally accepted accounting principles (GAAP) or an [other comprehensive basis of accounting] OCBOA.

...
Compilation of financial statements. A service, the objective of which is to present in the form of financial statements, information that is the representation of management (owners) without undertaking to express any assurance on the financial statements.

c. AR 100.11 states:

Before submission, the accountant should read the financial statements and consider whether such financial statements appear to be appropriate in form and free from obvious material errors. In this context, the term error refers to mistakes in the compilation of financial statements, including arithmetical or clerical mistakes, and mistakes in the application of accounting principles, including inadequate disclosure.

d. AR 100.13 provides, in part, that when the accountant is engaged to report on compiled financial statements or submits financial statements that are reasonably expected to be used by a third party, the financial statements should be accompanied by a report.

e. AR 100.13 further describes the basic elements of the report including, but not limited to, reference to SSARS, statement that the financial statements are the representation of management, the signature of the accountant and the date of the compilation report.

1 f. AR 100.15 states that each page of the financial statements compiled by the
2 accountant should include a reference such as "See Accountant's Compilation
3 Report."

4 g. AR 100.16 provides a form of standard report that is appropriate for a
5 compilation of financial statements prepared in accordance with generally
6 accepted accounting principles.

7 h. AR 100.21 provides, in part, a form of standard report when financial
8 statements that the accountant has compiled omit substantially all disclosures but
9 are otherwise in conformity with generally accepted accounting principles.
10

11 i. AR 100.23 states, in part, that if the accountant is not independent, he or
12 she should specifically disclose the lack of independence.

13 j. AR 100.24 states, in part, that when an accountant submits unaudited
14 financial statements to his or her client that are not expected to be used by a third
15 party, he or she should either issue a compilation report in accordance with the
16 reporting requirements discussed in paragraphs AR100.13 to 100.23 or document
17 an understanding with the entity through the use of an engagement letter,
18 preferably signed by management, regarding the services to be performed and the
19 limitations on the use of those financial statements.
20

21 k. AR 100.26 further states that the accountant should include a reference on
22 each page of the financial statements restricting their use such as "Restricted for
23 Management's Use Only," or "Solely for the information and use by the
24 management of [name of entity] and not intended to be and should not be used by
25 any other party."
26
27
28

1. AR 100.83 states, in part, that when the basic financial statements are accompanied by information presented for supplementary analysis purpose, the accountant should clearly indicate the degree of responsibility, if any, he or she is taking with respect to such information.

FACTS

10. RS and TS engaged the accounting and tax services of Respondent for several years prior to the time that their complaints arose with Respondent. RS and TS owned a liquor store, MVL & D, Inc. Respondent provided bookkeeping and tax services for the liquor store and prepared the RS and TS' personal tax returns. RS and TS sold the liquor store assets in or about 2005, but they retained the corporate entity. Respondent provided additional consulting services to assist RS when he began looking for a replacement business. RS and TS purchased SWW (Company) after consultation with and analysis from Respondent. The Company operated under the corporate entity (i.e., MVL & D, Inc. dba SWW). The Company's operations began in March 2008. Respondent was the complainants' accountant until they terminated his services in mid-September, 2008.

11. Respondent's services were provided under an engagement letter dated August 15, 2003, for the RS and TS' liquor store. The engagement letter provided that the licensee would compile the company's financial statements in accordance with Statements on Standards for Accounting and Review Services (SSARS) without reference to an Other Comprehensive Basis of Accounting (OCBOA). Therefore, the licensee should have issued a report on compiled financial statements that were prepared on the generally accepted accounting principles (GAAP) basis of accounting.

12. The Company maintained its books and records via QuickBooks. Respondent adjusted and re-adjusted the Company's books and records through his online access to the

1 Company's QuickBooks accounts. Respondent adjusted the Company's records based on his
2 calculations or other determination. The computerized files provide the only record of the
3 adjustments. The adjustments reflect that significant balances presented in the financial
4 statements did not conform to GAAP.

5 **FIRST CAUSE FOR DISCIPLINE**
6 **(Gross Negligence)**

7 13. Respondent is subject to disciplinary action under section 5100(c) of the Code in
8 that Respondent was grossly negligent by preparing and issuing compiled financial statements for
9 the Company that contained extreme departures from professional standards. Those acts
10 constituting gross negligence in the performance of the compilation engagements fall into two
11 categories:
12

13 a. First, Respondent did not comply with reporting requirements for the
14 compilation of the financial statements for the Company in that:

15 (1) The compiled financial statements do not conform to
16 professional standards as follows:

17 (i) An accountant's report was not issued with the
18 financial statements, and

19 (ii) The financial statements submitted to Respondent's
20 clients did not include reference to the accountant's compilation
21 report.
22

23 (2) The compiled financial statements do not conform to
24 professional standards for an alternative compilation engagement as
25 follows:

26 (i) The Respondent did not document an understanding
27 with the client through the use of an engagement letter regarding
28

1 the services to be performed and the limitations on the use of the
2 financial statements (i.e., in accordance with SSARS No. 8,
3 regarding internal use or management use only financial
4 statements).

5 (ii) The financial statements did not contain a reference
6 that they were restricted for internal or management use's only.
7

8 b. Second, the Respondent failed to consider whether the financial statements
9 appeared to be appropriate in form and free of obvious material errors for the compiled
10 financial statements for the Company for the months of March 2008, April 2008, and the
11 period of March 12, 2008 to May 31, 2008. Thus, Respondent's acts of gross negligence
12 in the performance of the compilation engagements include, for each statement period,
13 changes in equity accounts "Capital Stock" and "Opening Balance Equity" that should not
14 have been adjusted for additional contributions of capital or expenses:
15

16 (1) Capital Stock reflected in the financial statements for the
17 month of March 31, 2008, was \$5,500.00. The financial statements for the
18 period March 31, 2008 – May 31, 2008 reflect that Capital Stock was
19 \$7,839.79 as of March 31, 2008. The general ledger entries include an
20 increase of \$2,339.79, annotated with name of one of owners and "Paid
21 with personal credit card". The adjustment does not reflect the issuance of
22 capital stock based on the transaction description.
23

24 (2) Capital Stock reflected in the financial statements for the
25 month of April 30, 2008, was \$5,500.00. The financial statements for the
26 period March 31, 2008 – May 31, 2008, reflect that Capital Stock was
27 \$8,240.92 as of April 30, 2008. The general ledger entries include the
28

1 previous adjustment of \$2,339.79, an increase of \$500.00, annotated with
2 name of one of the owners and "Paid Toll roads with personal Amex card"
3 and a decrease of \$98.87, annotated as "Washington Mututal" *sic*. The
4 adjustments do not reflect the issuance of capital stock based on the
5 transaction descriptions.

6 (3) Opening Balance Equity reflected in the financial statements
7 for the month of March 31, 2008, was \$1,888.03. However, the financial
8 statements for April 2008 reflect that Opening Balance Equity decreased
9 by \$33,240.88 in April 2008. The account remained unchanged through
10 May 31, 2008, as reflected in the financial statements for the period March
11 31 – May 31, 2008. The QuickBooks information reflected no entries
12 except an opening debit balance of \$31,352.85.

13 (4) The financial statements reflected nonsensical information
14 including, but not limited to the equity accounts/amounts, noted above, the
15 effect of these adjustments on the Statement of Cash Flows for March 31,
16 2008, and April 30, 2008, and different amounts for net income within the
17 same period financial statements for March 31, 2008; for April 30, 2008,
18 and for the period March 12 to May 31, 2008.

19
20
21 **SECOND CAUSE FOR DISCIPLINE**
22 **(Repeated Acts of Negligence)**

23 14. Respondent is subject to disciplinary action under section 5100(c) in that Respondent
24 committed repeated acts of negligence by compiling financial statements on more than one
25 occasion for the Company that each departed from professional standards, as alleged in paragraph
26 13, above, in that the acts of alleged gross negligence also constitute repeated acts of negligence.
27
28

THIRD CAUSE FOR DISCIPLINE
(Failure of Report to Conform to Professional Standards
-Business & Professions Code section 5062)

15. Respondent is subject to disciplinary action under section 5100 of the Code in that Respondent committed acts of unprofessional conduct, described in paragraph 13 above, by violating the requirement set forth in section 5062 of the Code that a licensee's report shall conform to professional standards upon completion of a compilation, review or audit of financial statements. As set forth above, the Respondent's compilation engagements contained extreme and negligent departures from professional standards in that his report was not issued as required under SSARS No. 1, nor was there a written understanding with management that a report would not be provided as required under SSARS No. 8.

FOURTH CAUSE FOR DISCIPLINE
(Failure to Comply with Professional Standards
-Board Rule 58)

16. Respondent is subject to disciplinary action under section 5100 of the Code in that Respondent committed acts of unprofessional conduct, described in paragraph 13 above, by violating the requirement set forth in Board Rule 58 that a licensee shall comply with all professional standards. As set forth above, the Respondent's compilation engagements contained extreme and negligent departures from professional standards in that his report was not issued as required under SSARS No. 1, nor was there a written understanding with management that a report would not be provided as required under SSARS No. 8.

PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the California Board of Accountancy issue a decision:

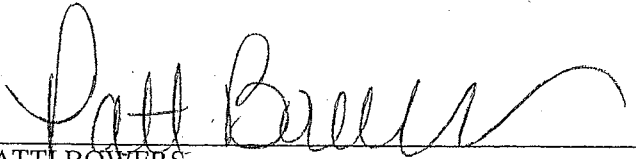
1. Revoking or suspending or otherwise imposing discipline upon Certified Public Accountant Certificate Number 83513, issued to Eddy John Secco,

1 2. Ordering Eddy John Secco to pay the California Board of Accountancy the
2 reasonable costs of the investigation and enforcement of this case, pursuant to Business and
3 Professions Code section 5107; and

4 3. Taking such other and further action as deemed necessary and proper.
5

6
7 DATED:

November 8, 2011



PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

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